G R S App F IX 4}

194 9

File No 1134

Previous References

Serial Nos 56 80

Later References

GEN & REV SECRETARIAT

Serial Nos 2

Part B for March 43

SUBJECT

Survey of Doctor Clinics in certain areas in the Dodecanese from Municipalities

1807

To The DC Blore Desk

L 8376 S 22-93

Issues Certain Instructions in matter

IX-34

GRS III—3]

ROUTINE NOTES

[To be used only for notes requisitions etc not intended for permanent record]

Letter no M6-1039-77/42 G3 dated 12-11-42, requesting, in the circumstances stated, Sanction to the proposal of the Amildar-president of the Doddaballapur Town Municipal Council to levy octroi duty on certain articles imported into the limits of the said Municipal

1) The financial condition of the Doddaballapur Town Municipality is not satisfactory The Municipal Council have defaulted to pay the annual maintenance charges of local water works upto Rs N,3 the Primary Education contribution of Rs 1380 and the H School Guarantee fund of Rs 5000 Many civic amenities have yet to be provided The H.L.C. has been accordingly mad

N B —should routine notes be written on small slips the notes must be copied or all the pasted on this form

WD 078—GPB—30 000—2

Levy of octroi duty on certain additional articles in the Doddaballapur Town Municipality

With a View to improve the resources of the mnl cl the question of levying octroi duty on certain articles indicated in the P U D was considered at a meeting of the municipal Council 9 1 is reported that as the majority of the Mun municipal Councillors are merchants, the proposal to levy the octroi duty was opposed (probably with a de ~~the Petitioner~~ that it would affect their rate of profit)

2) As the Doddaballapur mnl cl have heavy obligations to discharge, the Amildar-Pres dent has requested that octroi duty on the articles indicated
Flag A may be levied, by which an income of Rs 3730-0-0p is expected to be realised As the mnl cl have not agreed to the levy in question the D C Bangalore has requested Sanction of Govt under Section 81, 61 and 197 of the M T M Act, 1933

3 If action is taken under Section 81 of the M T M Act, the mnl cl have to be required by a notification to impose the tax in question whereupon they should proceed to impose the same as if a resolution of the municipal council had been passed for the purpose under section 62

4 The recommendation of the D C Bangalore is submitted for orders

5) what are the articles on which octroi duty is proposed to be levied by the Doddaballapur Town

Levy of octroi duty on certain articles in the Baddalkaspur Town Municipality

GRS III—3]

ROUTINL NOTES

[To be used only for notes requisitions etc not intended for permanent record]

Municipality ? Please submit the Budget estimates of the Municipality for 42-43 & state the income receipt for the last three years An extract of the respective rules of the Municipality, along with the file relating to the payment of the arrears of water & maintenance charges all the are necessary departmental- calls for action as proposed by the Dte

Jma
7/12-42

6) The following references are put-up

(a) Budget-estimates of the D B Sur Municipality for the year 1939-40, 41-42 and 42-43

Flag X × ML127-40 Rls 12 17 18 1942 (b) File relating to the payment of the arrears of annual maintenance charges of Water works at Bad Baddalkaspur

Linked file (c) Inspection notes of Baddalkaspur Town Municipality

N B —Should routine notes be written on small slips
he notes must be copied or sl ps pasted on this form

WD 05639—GPB—36 000—20 3 40

4 Levy of octroi duty on certain articles
3024 in the Doddaballapur Town Municipality
d.

The financial position of the D B Pur Municipality is indicated below

Year	Normal ~~income~~ Receipts	Normal Expenditure	closing balance
1939 40	Rs 38,984	Rs 35,623	~~Rs~~ Rs 2006
1941-42	Rs 37, 353	35,747	Rs 2,969
1942-43	Rs 37,668	30,230	Rs 5 589

As the closing balance has been continuously below the prescribed minimum, the financial position of this municipality cannot be considered as satisfactory.

The articles on which octroi duty is now levied are indicated on page flagged W

Kam 22/1/43 CS 25/1

Doddaballapur is a Municipal
Its financial condition is not satisfactory
as will be seen from the above figures
It has not been able to pay the
arrears of annual maintenance charges of
water supply which amounted to Rs 15,747/ at
the end of August 1942 It has not been
able to take up anti-malarial
measures which is an urgently desi

of the Mlity, in the interest of the health of the local inhabitants It has not been able to take up Drainage Scheme also the running of the Mc High School is another big item of expenditure

(2) Hence the question of levying octroi duties on certain articles such as Tobacco, Roofing tiles, ghee, Wheat bran, Butter, Coal tyson was placed before the Mcl for consideration The Mcl is not willing to levy the duty as proposed Neither has it proposed to other ways of increasing its income

disapproves & proposes that in the interest of finance of the Mcl octroi duty may be levied on certain articles, in view of the powers vested in Govt under Sec 81 of the Town Mcities Act 1933 The Govt. of Bombay has therefore to the above proposal

The D.C. Belgaum also states that levying of octroi duties is urgently called for He therefore recommends the levy of octroi on 14 articles mentioned in the Statement (Flag B) It is expected to yield an income of Rs 3700/- out of which yarn alone is anticipated to bring in an income of Rs 2500/-, the balance being made up by other 14 articles Dandeli Municipality has a large population of Labourers and there was already a proposal

Levy of octroi on certain fossil articles - Possibility of Tinsel

Continuation Sheet No. File No / Current No 113 of writing Page

to abolish the levy of duty on silks but it was turned down. The person was pleased to observe therein that it is not advisable to levy octroi on raw products like yarn. This would handicap the weaving. Hence the proposal not to levy octroi on this article as yarn ought be exempted.

15) Steps for orders of the proposal to levy octroi on the other 13 articles may be sanctioned. This has to be done under the provisions of the proviso to sub-section (3) of section 81 of the Town Duties Act of 1931. The D-C considers that this may be done under sec 81 read with section 61 of 1937 (1) (a) of the T.P.M. Act on the ground that the water supply scheme is a work of permanent nature which was sanctioned subject to the condition that the maintenance charges should be a charge borne by the city.

Section 81 contemplates the issue of a notification by the Govt requiring the Council to impose the taxes specified. So far there are no precedents of action taken on this behalf by Govt in respect of any city in the State under this section. If yarn is kept out the amount that is anticipated by the levy of duty on other articles would be Rs 1200. It is seen from the Budget Estimates of the Municipality for this current

Levy of extra increase in rates
Dist Collector to notify

Continuation Sheet — File No / Current No 113 of 42-43 Page (7)

amount to Rs 52,737 Very recently Govt have ordered the increase of extra increase to Re 1/- per annum The revision of taxes on buildings & lands has also been effected & the matter is now pending for the disposal of the objection petitions It is not known what the effect of this revision would be The petitions are disposed of Having regard to the above it is for orders of the Govt may sanctioned whether the D.C may not be asked to revise his proposal & submit (43-44)

Asst Secy / 5.2.43

17) Under the circumstances detailed above it is better to ask the D.C to revise the proposal now & send after considering the Council agaain

Under S.G

Acc 6.2.43 Govt 18 Secy 10.2.43 Offg Secy

20 Submitted with a draft letter to the D.C Bangalore

10.2.43

9326

RECEIVED
F L S G & P H
Dt 6.2.43
No 6183.

ntinuation Sheet HL File No 113 / Current No 3009 42 Page

A revised draft reply is submitted for appl

Law Secy 17/2/43

Cus 16 2 43

Home 18/2/43

to

The D C Bangalore desi-
NDL 8376 d 22-2-43
Issues certain instructions

SECTION
18 FEB 1943
CUS & P V SECTT

B 55 47

Rel 113-42-56 3029

M6-1039-77/42-43

Office of the Deputy Commissioner,
Bangalore District,
Dated, Bangalore 12th Nov 1942

From

C M H Ranajodha Singh, Esq., B A ,
Deputy Commissioner,
Bangalore District

To

C Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Sir,

Subject:- Levy of Octroi duty on certain articles at Dodballapur Town Municipality - Recommends the

I have the honour to state that the Amildar President of Dodballapur Town Municipality has submitted proposals for the levy of octroi on the *marginally noted articles which are not at present subject to such levy, in order to augment the financial resources of the Municipality When this subject came up before the Municipal Council, they have resolved at their meeting held on 6-8-42 that Octroi need not be levied on these articles The Amildar President disagreeing with the opinion of the Municipal Council requests that sanction of Government may be obtained to the levy under Section 81 of the Town Municipalities Act as this is a definite source of additional income to the Municipality

1	2	3	4
Jaggery, Ghee, Oats, Bran Vegetable-oil, Butter, Timber, Chunnam, Roofing-tiles, Cement, Iron, Yarn and Chemical manures			

The financial position of Dodballapur Town Municipality is not satisfactory and its closing balance as per the sanctioned budget for the current year is below the minimum The decrease due to the present war conditions of octroi revenue on silk which forms a major item of income has adversely affected the finance of the Municipality to a great extent Hence tapping of fresh sources of income is urgently called for Government

Asst Secy / Legal Dept

Government have also observed while sanctioning the budget estimates of this Municipality for 42-43 (Vide order No L 1382-3 ML 36-41-29 dated 31-7-42) that the Municipal council should devise means to improve its finances in order to enable it to undertake urgent improvement works Similar observation was made during the Inspection of Municipal office by the Deputy Commissioner on 14-5-42 The Amildar President reports that the majority of the Municipal Councillors being merchants apprehend that the proposed levy of octroi on the commodities noted above would adversely affect them as sellers and that the council have therefore opposed the levy of octroi on these goods

The commitments of the Municipality are many The arrears of water maintenance charges due by the Municipality amounts to nearly Rs 13000/- which was recently been ordered by Government to be paid in annual instalments of Rs 2000/- along with the current demand The running of the Municipal High School is another big item of expenditure Coming to the several urgent works of improvement, the drainage scheme and anti-malarial measures have not progressed for want of funds The resolution of the Municipal Council dated 6-8-42 in not supporting the above proposal is not a wise and healthy move

The anticipated income from the levy of octroi on the above articles is noted in the enclosed statement It is seen therefrom that a total income of about Rs 3700/- can be expected by adopting the above proposal The rates proposed are within the maximum fixed under schedule II of the Town Municipalities Act of 1933 Regarding the articles subjected to levy, all items except yarn and cement are included in the said schedule Octroi may also be levied on yarn and cement under Clause VIII of the Schedule II with the approval of Government Under Section 81 of the Town Municipalities Act of 1933, the Government may require the Municipal Council to impose any new tax or enhance any such tax leviable under Section 61 of the said Act As per Section 197(a) the water supply

water supply scheme of Dodballapur Town may be taken as the work of permanent nature which was sanctioned subject to the condition that the maintenance charges should be borne entirely by the Municipality

The prescribed formalities prescribed under the Town Municipalities Act for the imposition of the new levy could not be taken in view of the non-support of the proposition by the Municipal Council In these circumstances, I request that sanction of Government may be kindly obtained to the levy of Octroi on the articles mentioned and at the rates noted in the enclosed statement under Section 81 read with Section 61 and 197(1) (a) of the Town Municipalities Act of 1933

The connected records accompany for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

H S. 2.

Statement showing the expected income under Octroi on the articles which have not been subjected to the levy -

Dodballapur Town Municipality

Serial Number	Name of Article	Per	Rate	Probable income expected per year
-	Class I Articles of FOOD			
1	Jaggery	Maund of 960 tolas	0-2-0	400-0-0
2	Ghee	"	0-2-0	125-0-0
3	Oats	Per cent advalorem	1-0-0	25-0-0
4	Bran	Do	1-0-0	25-0-0
5	Vegetable Oil	Tin of 4 Gallons	0-2-0	25-0-0
6	Butter	Maund of 960 tolas	0-4-0	30-0-0
	Class IV Articles used in the construction of Buildings			
7	Timber Teak, Honne and Blackwood	50 C ft	2-0-0)	50-0-0
8	" Other kinds	50 C ft	1-0-0)	
9	Chunnam	Cart load	0-4-0	25-0-0
10	Roofing tiles	per cent advalorem	1-9-0	25-0-0
11	Cement	Maund	0-2-0	200-0-0
	Class VII Metals			
12	Iron and Hardware	Per cent advalorem	1-9-0	50-0-0
	Class VIII other articles			
13	Yarn	Do	1-9-0	2500-0-0
14	Chemical Manures	Per bag of 4 maunds	0-4-0	250-0-0

14	Chemical	Manures	Per bag of 4 maunds	0-4-0	250-0-0
			Total		3730-0-0

Deputy Commissioner,
Bangalore District

To

Revised Draft

The D_C Bhowmick L 8376/Board

Secy 113-42-80

Sir,

9 22/2/43

With refce to your letter no 776103/8-77 dated 12 11 42 requesting sanction to the proposal to levy certain additional excise duty on certain additional articles required with the Dual Standardisation Scheme, I am directed to observe that a sum of Rs 3700/- is anticipated to be realised per year if the levy is sanctioned in respect of the articles recommended by you, out of which you alone account for Rs 2500/- that if this article is treated as being a raw product required by the weavers at the place, the income would amount to Rs 1200/- a Before sanctioning the proposal, it is necessary to see whether the proposed enhancement may not be effected by the financial condition of the Mills so as to secure the desired result by adopting other measures of which the following may be considered

(1) The increase in the basic of excise on tobacco at present for such a small amount

(2) The revision of assessment on mulberry plants grown, after the 1st of the objection petition

(3) Collection of arrears of taxes estimated at Rs 5000/- at the end of 1942

The Mill may be advised accordingly and the proposals in question renewed during the year 1943-44 in consultation with the Mill & after examining the financial condition of the Mills then existing

The records accompany

I have the

Asst Secy to the Govt of India
Land Dept

Appendix F G —1]

SUBJECT

Section

File No

Diary No' of letter replied to

Serial No

No

To

General and Revenue Secretariat

Mr D - Bangalore Dist

Sir

the *194*

With refce to your letter no 176-1089-77/62 G3 d 12-11-62 requesting sanction to the proposal ~~to the Amalgamated Bank of Mysore~~ to levy octroi duty on certain articles imported into the town, I am directed to state that the proposal may be renewed during the next year (1963-64) after consulting the Municipal Council again

The records are returned herewith

Date of issue

Signed by

A revised demand, duly filled up as corrected, is submitted.

17/1/63

17/1/63

List of enclo

Codied by

Examined by.

Law Secy

WD 64161—GPB—60 000—24 10 41